

MARIANNE T. O'TOOLE
United States Bankruptcy Trustee
22 Valley Road
Katonah, New York 10536
Telephone: (914) 232-1511

April 28, 2011

(via e-mail and electronically filed)

Honorable Robert D. Drain
United States Bankruptcy Court
Southern District of New York
300 Quarropas Street
White Plains, NY 10601

Re: In re Zev Lewinson, Case Number 09-24078 (RDD)

Dear Judge Drain:

This letter will confirm that the Trustee's Motion to Dismiss this Chapter 7 case is hereby withdrawn.

If the Court has any questions, please have a member of Your Honor's staff contact my office.

Respectfully,

/s/ Marianne T. O'Toole

MTOT:tb

Marianne T. O'Toole, Chapter 7 Trustee

cc: Greg Zipes, Trial Attorney (via facsimile)
Robert S. Lewis, Esq. (via facsimile)